

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF PUERTO RICO

BRISTOL-MYERS BARCELONETA, INC.,
BRISTOL CARIBBEAN, INC., and BRISTOL
LABORATORIES CORP.

Plaintiffs

vs

CIVIL 97-2567CCC

UNITED STATES OF AMERICA

Defendant

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U.S. DISTRICT COURT
SAN JUAN, P.R.

ORDER

Having considered the United States' Motion for Summary Judgment (**docket entry 116**) and Plaintiffs' Opposition filed sealed (**docket entry 125**), the Court finds that there are issues of material fact concerning the Internal Revenue Service's treatment of similarly situated taxpayers, among other things. Accordingly, the Motion for Summary Judgment is DENIED. The Motion for Leave to File Under Seal Opposition to Summary Judgment and Exhibits (**docket entry 124**) is GRANTED.

SO ORDERED.

At San Juan, Puerto Rico, on April 12, 2002.


CARMEN CONSUELO CEREZO
United States District Judge

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